



AGENDA REPORT

To: Honorable Mayor and City Council Members
From: Tom Henrikson, Senior Contracts Manager
By: John Kachmar, City Manager
Date: November 4, 2010
Agenda: November 8, 2010 WORK SESSION – Agenda Item: Review of Contracts for Pavement Markings

Recommendation: Award contract for \$117,175.00 to Peek Paving for the maintenance of Pavement Markings.

Background: The City decided to contract for service delivery directly as opposed to the previous process of having the services provided through a contract with CH2M HILL.

Review/Description: A pre-bid conference was held on October 21, 2010. Based on the evaluation criteria set forth in the RFP, the evaluation committee recommended awarding the bid to Peek Paving who submitted the lowest bid and met all the requirements of the RFP.

Financial Impact: The City is required to fund the annual maintenance contract costs of \$117,175.00

Alternative: Not award the bid.

Concurrent Review: John Kachmar, City Manager
John Henderson, Purchasing Manager
Scott Hastey, Assistant City Attorney Legal

Attachments: Letter of recommendation from Purchasing Manager



MEMORANDUM

Date: November 4, 2010

To: Pavement Markings RFP Workfile

From: John T. Henderson, CPPB
Purchasing Manager

Re: RFP #10-301-3

The above reference Request for Proposals (RFP) was released on October 13, 2010 with a due date of November 3, 2010 at 2:00PM. A pre-bid conference was held on October 21, 2010 for questions/answers by the evaluation committee. The following submittals were received and evaluated by the evaluation committee on November 4, 2010:

Peek Paving
Wildcat Paving

The evaluation committee met today and ranked/scored each submittal. Individual score sheets are incorporated herein to the work-file for reference. Based on the evaluation criteria set forth in the RFP it is the unanimous decision of the evaluation committee to make recommendation for award of the above reference RFP to Peek Paving as the submittal that met all of the requirements and is in the best interest of the City.

Their cost for the annual maintenance contract is \$117,175.

This project needs to go before the Mayor and City Council work session scheduled for November 8, 2010 for approval.



AGENDA REPORT

To: Honorable Mayor and City Council Members
From: Tom Henrikson, Senior Contracts Manager
By: John Kachmar, City Manager
Date: November 4, 2010
Agenda: November 8, 2010 WORK SESSION – Agenda Item: Review of Contracts for Traffic Signs and Signal Maintenance

Recommendation: Award contract for \$251,940.00 to Roadworx for the maintenance of the City's traffic signs and signal.

Background: The City decided to contract for service delivery directly as opposed to the previous process of having the services provided through a contract with CH2M HILL.

Review/Description: A pre-bid conference was held on October 21, 2010. Based on the evaluation criteria set forth in the RFP, the evaluation committee recommended awarding the bid to Roadworx who submitted the lowest bid and met all requirements of the RFP.

Financial Impact: City is required to fund the annual Maintenance contract costs of \$251,940.00

Alternative: Not award the bid.

Concurrent Review: John Kachmar, City Manager
John Henderson, Purchasing Manager
Scott Hastey, Assistant City Attorney Legal

Attachments: Letter of recommendation from Purchasing Manager



MEMORANDUM

Date: November 4, 2010

To: Traffic Signs/Signals Maintenance RFP Workfile

From: John T. Henderson, CPPB
Purchasing Manager

Re: RFP #10-301-1/2

The above reference Request for Proposals (RFP) was released on October 13, 2010 with a due date of November 3, 2010 at 1:00PM. A pre-bid conference was held on October 21, 2010 for questions/answers by the evaluation committee. The following submittals were received and evaluated by the evaluation committee on November 4, 2010:

B & J Contracting
Roadworx
Siemens

The evaluation committee met today and ranked/scored each submittal. Individual score sheets are incorporated herein to the work-file for reference. Based on the evaluation criteria set forth in the RFP it is the unanimous decision of the evaluation committee to make recommendation for award of the above reference RFP to Roadworx as the submittal that met all of the requirements and is in the best interest of the City.

Their cost for the annual maintenance contract is \$251,940.

This project needs to go before the Mayor and City Council work session scheduled for November 8, 2010 for approval.



AGENDA REPORT

To: Honorable Mayor and City Council Members
From: Tom Henrikson, Senior Contracts Manager
By: John Kachmar, City Manager
Date: November 4, 2010
Agenda: November 8, 2010 WORK SESSION – Agenda Item: Review of Contracts for Building Inspection Services

Recommendation: Approval of a professional services contract for Building Inspection Services with Safebuilt.

Background: The City decided to contract for service delivery directly as opposed to the previous process of having the services provided through a contract with CH2M HILL.

Review/Description: The City requested a proposal for a professional services contract for Building Inspection Services from the current provider, Safebuilt. Negotiations have been on-going for an agreement and all issues have been satisfactorily resolved.

Financial Impact: The City is to pay Safebuilt for its building inspection services, a portion of all fees collected, as follows: 80% of the first \$750,000 of fees collected and 75% of all fees collected in excess of \$750,000.

Alternative:

Concurrent Review: John Kachmar, City Manager
Scott Hastey, Assistant City Attorney

Attachments: N/A



CH2M HILL
1000 Abernathy Road
Northpark 400, Suite 1400
Atlanta, GA 30328
Tel 678.731.6600
Fax 678.731.6601

October 22, 2010

Mr. John Kachmar, City Manager
City of Johns Creek
12000 Findley Road
Suite 400
Johns Creek, GA 30097

Dear John:

Pursuant to your conversation with Jon Mantay, the following Settlement Agreement is provided for execution:

VEHICLE TRANSFER

The City of Johns Creek will procure 14 vehicles from ARI, at the established Fair Market Value as provided in the vehicle transfer information for the pricing of \$142,000 plus an Administrative Fee of \$100.00 per vehicle. The total acquisition price is \$143,400.

IT EQUIPMENT BUYOUT

The list of IT equipment and buyout pricing has been adjusted per your request and is attached. The buyout price, as adjusted, is \$240,697.33 plus applicable sales tax of \$16,848.81. The total acquisition price is \$257,546.14. A bill of sale for these items is attached.

VACANCY/PERSONNEL ADJUSTMENTS

A vacancy/personnel adjustment is provided to the City in the amount of \$120,000.

The following table is a summary of the Settlement items including the amount to be paid to each party.

SETTLEMENT ITEMS	PAYABLE TO	AMOUNT
Vehicle Transfer	ARI	\$ 143,400
IT Equipment	CH2M HILL	\$ 257,546
Vacancy/personnel adjustments	City of Johns Creek	\$ 120,000

TRANSITION ITEMS

BUILDING LEASES STATUS UPDATE

The City's legal staff is reviewing the existing leases and shared that the City is moving towards an amendment to the leases with an assignment to be executed by CH2M HILL to the City in effect transferring said lease. Mr. Hastey also commented that the City anticipates completing the transfer on or before January 1st.

Mr. John Kachmar, City Manager

October 22, 2010

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EXTENSION OF IT SERVICES


CH2M HILL will provide monthly IT Services for continued use of CH equipment, personnel and IT services for a monthly lump sum amount of \$98,404.82 until November 30, 2010. This amount will be included in our normal monthly invoice. In addition, CH2M HILL agrees to reasonably assist the City with the transfer of any lease (i.e. HTE) and/or continue such leases until February 1, 2011 or until such time as the City transfers said leases to themselves. All expenses associated with the lease and the transfer therein will be borne by the City. Further, CH2M HILL agrees to continue to provide for the City's use AT&T circuits on a month to month basis with all expenses paid by the City.

EXTENSION OF PUBLIC WORKS SUBCONTRACTS

CH2M HILL to continue to provide the subcontract services for public works to the City through November 30, 2010 for the monthly lump sum amount of \$315,196.09.

The above listed items' adjustments will be considered full settlement and waiver by the City and the Corporation for any past, present or future claims regarding these items through the period of September 30, 2010.

Sincerely,



Steve Meininger
Senior Vice President
CH2M HILL

CONCURRENCE: _____
City of Johns Creek
City Manager
Date: _____

cc: Natalie Eldredge
Jon Mantay

**STATE OF GEORGIA
COUNTY OF FULTON**

BILL OF SALE

Know all Persons

That the maker of this instrument, **CH2M HILL, INC.**, a corporation of the State of Florida, for and in consideration of the sum of Two-Hundred-Fifty-Seven Thousand Five Hundred and Forty-Six Dollars (\$257,546.00), in hand paid, at and before the delivery of these presents, the sufficiency and receipt of which is hereby acknowledged; has bargained, sold and delivered, and by these presents does bargain, sell and deliver unto **City of Johns Creek, Georgia, a municipality of the State of Georgia**, effective 12:01 a.m., December 1, 2010, the following described personal property (information technology equipment), to wit:

See Exhibit "A" attached hereto and made a part hereof.

TO HAVE AND TO HOLD the said personal property above described, unto said vendee, its heirs, executors, administrators and assigns, to its only proper use, benefit and behoof forever.

The maker of this instrument, **CH2M HILL, INC.**, represents its right and title to said personal property, free of all liens and encumbrances, unto said vendee, heirs, executors, administrators and assigns. To the extent that any further documentation is required to effectively transfer title to the personal property, including, without limitation, registering the name of the vendee with the manufacturers of said personal property, **CH2M HILL, INC.** shall execute all documents and undertake performance of all actions necessary to transfer good and marketable title.

IN WITNESS WHEREOF, **CH2M HILL, INC.**, has hereunto set hand and seal this ____ day of _____, 2010.

CH2M HILL, INC.

Signed, sealed and delivered
in the presence of:

By: _____
Name: _____
Title: _____

Witness

Notary Public

EXHIBIT “A”



AGENDA REPORT

To: Honorable Mayor and City Council Members

From: John Kachmar, City Manager

By: Robby Newton, Parks Manager, Recreation and Parks

Date: October 25, 2010

Agenda: November 8, 2010 Council Work Session Meeting

Recommendation: Approve the legal agreement between the City of Johns Creek and Beneful / Purina.

Issue: Formal acceptance is required to accept the Beneful / Purina award for renovations at the Newtown Dog Park

Financial Impact: No impact to the budget; \$500,000 in dog park renovations courtesy of Beneful / Purina.

Background: Last summer, Johns Creek resident Pat McNeely won the Beneful / Purina "Design the Dog Park of Your Dreams Contest"! The award was \$500,000 in renovations at an existing dog park in the community. The Beneful / Purina Company has selected Jason Cameron, a HGTV/DIY Network television personality, as their General Contractor. The contest rules call for the General Contractor to administer the grant and to turn the newly renovated project back over to the City upon completion. The General Contractor would like to begin construction in November to take advantage of the warmer weather and the estimated completion time will be May 2011. The contest has received much media attention across the United States and the Grand Re-Opening of the Dog Park should spark more media attention for the City of Johns Creek.

Alternative Approaches: None recommended

Concurrent Review: Ken Hildebrandt, Director of Public Works
Scott Hastey, Asst. City Attorney

Attachment(s): [Beneful PowerPoint](#)
[Legal Agreement](#)



PROJECT REPORT

To: Honorable Mayor and City Council Members
From: John Kachmar, City Manager
By: Kirk Franz, Recreation Manager *KF*
Date: November 8, 2010
RE: Newtown Community Foundation Park Improvements
Enclosure: Newtown Community Foundation Statement of Fund Balance

The purpose of this memo is to update City Council on the use of remaining Newtown Park Community Foundation Funds for the following Newtown Park Improvement Projects.

In 2006, the Foundation received \$354,411 from Fulton County to be spent on Newtown Park improvements. In June 2007, the City and the Newtown Park Community Foundation entered into an Agreement authorizing the Foundation to make City-approved improvements to Newtown Park. The Newtown Park Community Foundation has approximately \$63,519.00 of park improvement funds remaining from a Fulton County grant. Staff has met with the Foundation to develop a plan to spend the remaining funds on improvements at Newtown Park.

Dog Park Expansion/Fencing Project – Projected Budget \$10,000.00 In anticipation of the renovation and improvements to the Newtown Dog Park, a wooded area adjacent to the existing Dog Park has been cleaned up to allow for an expanded fenced natural area to be accessed from the existing, soon-to-be renovated dog park.

Old School Renovation Project – Projected Budget \$53,519.99 Foundation funds will be used to make outdoor landscape and hardscape improvements to the back patio entrance area of the building. Planned improvements include patio chairs, picnic seating, benches, planters, sitting wall, trash receptacles and staining the concrete slab to create a “patio” look and inviting entrance to the building. These improvements could not be included within the scope and budget of the school building renovation project and will greatly enhance the entry way to the Senior Center Building.

There will be no financial obligation on behalf of the City for the completion of these projects. These park improvements will be paid for with funds held by the Newtown Park Community Foundation within the terms of the Agreement. The current Agreement between the City and Foundation will expire on December 31, 2010. Through a resolution, City Council can renew the Agreement for 2011 if necessary.

If you have any questions or need additional information, I can be reached at 678-512-3261.

NEWTOWN COMMUNITY FOUNDATION INC.
Statement of Fund Balance
At September 30, 2010

	Fund Totals	Athletic Storage	Pond Restoration	Community House	Park Improvement	Unallocated
Fulton County Grant	354,411					
Interest Income - 2006	3,044					3,044
Interest Income - 2007	7,637					7,637
Interest Income - 2008	11,584					11,584
Interest Income - 2009	1,628					1,628
Newtown Rec Design Offset	13,000	13,000				
Total Sources	391,304	13,000	-	-	-	23,893
AQUASCAPE ENVIRONMENTAL	5,417		5,417			
BERGER & ONEAL	2,758					2,758
JAEGER & CO	1,513		1,513			
KUDZU FREE COMMUNITIES	10,425				10,425	
MRL DESIGN	1,200				1,200	
WATER COLUMNS	4,100		4,100			
2007 TOTAL	25,413	-	11,030	-	11,625	2,758
AQUASCAPE ENVIRONMENTAL	1,700		1,700			
ARMSTRONG LAND SURVEYING	750		750			
KUDZU FREE COMMUNITIES	1,500					1,500
MRL DESIGN	23,485	10,644		12,841		
THE HARTFORD	879					879
BERGER & ONEAL	2,756					2,756
LAND RESTORATION SERVICES	9,685				9,685	
UPS STORE	221					221
REECE HOOPER FINCH	6,119		3,682	2,437		
2008 TOTAL	47,095	10,644	6,132	15,278	9,685	5,356
AQUASCAPE ENVIRONMENTAL	1,545		1,545			
ATLANTA HVAC	4,850			4,850		
BALDWIN PAVING	6,655			6,655		
CLIMATE COMFORT PRODUCTS	1,967			1,967		
GUNN DEVELOPMENT	197,497	85,000		112,497		
HAWLEY LANDSCAPING	10,250		10,250			
KUDZU FREE COMMUNITIES	1,000				1,000	
J.R. LAUPUS	240					240
LESLIE BRUCE	400			400		
MRL DESIGN	15,574	2,356		13,218		
NEW IMAGE REFINISHING	920			920		
RICK LAPUS	400					400
TROY LANDRY	909			909		
WINDOW CONCEPTS	5,835			5,835		
BERGER & ONEAL	1,698					1,698
SELECT BLINDS	686			686		
MISC	1,136			1,136		
UPS STORE	216					216
2009 TOTAL	251,778	87,356	11,795	149,072	1,000	2,554
JOHNS CREEK GARDEN ASSOCIATION	760					760
UPS STORE	2,500				2,500	
2010 TOTAL	3,500	-	-	-	2,500	240
Grand Total	327,785	98,000	28,957	164,350	24,810	10,908
FUND BANK ACCOUNT BALANCE	63,519					
UNPAID COMMITMENTS	-					
FUND BALANCE	63,519					



AGENDA REPORT

To: Honorable Mayor and City Council Members
From: John Kachmar, City Manager
By: Ken Hildebrandt, Public Works Director
Date: November 8, 2010
Agenda: Consideration of the abandonment and disposition of a right-of-way adjacent to 825 Dewfield Ct. to Michael L. Rubinstein and Sandra D. Rubinstein

Recommendation: In order to properly effectuate an abandonment, pursuant to O.C.G.A. Section 32-7-2(c), the City Council must find that the right of way is not being used by the public to the extent that no public purpose is served by it or that its removal from the municipal road system is otherwise in the best public interest. Staff recommends that the City Council certify on the record this finding and vote to abandon this right-of-way as presented by the attached plat documents.

Issue: An "Application and Affidavit to Obtain Abandonment of Right-of-way" was submitted by the adjoining landowners Michael L. Rubinstein and Sandra D. Rubinstein pursuant to the settlement of the lawsuit between Michael L. and Sandra D. Rubinstein v. Albert and Belinda Cook and the City of Johns Creek.

Financial Impact: The City's right-of-way policy requires fair market value be paid to the City for abandoned right-of-way. Staff estimates the fair market value to be \$2,742.90.

Background: The 50' strip of right-of-way was originally deeded to Fulton County January 18, 1989 by T.O. Investments Inc.; however incorrect plat references and land conveyances outside the chain of title caused the current title and access issue. The City of Johns Creek is the successor in title to the 50' strip of right-of-way by operation of law. The City was named a party to the lawsuit as abandonment and disposition action is required by the City in order to clear title. This right-of-way has never been used for public road purposes and no future use is planned and no public purpose is served by it.

Alternative Approaches: The City Council can decide that the public is served by said right-of-way and deny abandonment.

Concurrent Review: Lenny Felgin, Mike Williams, Justin Kirouac, Cindy Jenkins, Kevin Dye,

Attachment(s): Rubinstein abandonment application, general location map, abandonment plat, site photo

Application and Affidavit to Obtain Abandonment of Right-of-Way

COMES NOW, Michael L. Rubinstein and Saundra D. Rubinstein the undersigned applicant, and makes the following affidavit and application to the City of Johns Creek, Georgia ("Johns Creek"). All facts contained herein are made under oath and notarized and the applicant, having been duly sworn under oath, states as follows:

1.

The applicant is the owner of the property set forth in the attached vesting deed and applicant owns the property adjoining the right-of-way of property as described in Deed Book 12326, Page 15 as shown on the attached survey.

2.

The applicant is requesting that the right-of-way of property as described in Deed Book 12326, Page 15 be abandoned for the following reasons: settlement of lawsuit between Michael and Saundra Rubinstein v. Albert and Belinda Cook and City of Johns Creek.

3.

In the event the right-of-way is abandoned by Johns Creek, such abandonment will not adversely affect any party in the immediate surrounding area and applicant states under oath that applicant knows of no party who would be left landlocked or in a hardship condition in the event that said right-of-way is abandoned by Johns Creek.

4.

Applicant states that any other parties with any potential or actual interest in the right-of-way have been notified by sending such person a copy of this affidavit.

5.

The history of the right-of-way, from its construction and dedication, through all its recorded owners till the present, is as follows: (year dedicated either by plat or deed, currently being used by which landowners, etc., submit copies of any recorded plats or deeds.)

See attached documents

6.

The physical condition of the right-of-way as of the date of this application is as follows:
(state whether paved, overgrown with trees, or whether there is any physical evidence of use):

Wooded area that has never been used for public purposes.

7.

Applicant hereby agrees to hold Johns Creek harmless from any and all responsibility, liability or damage of any type whatsoever regarding the abandonment of the City's interest in said right-of-way. It is understood by the applicant that applicant is not entitled to any abandonment as a matter of right, but only upon the terms and conditions as contained in this affidavit. Applicant hereby agrees The Mayor and Council may elect to sell the abandoned rights-of-way at its fair market value. The final decision regarding the disposition of the right-of-way abandonment will be made by the Johns Creek City Council.

8.

Applicant agrees to furnish Johns Creek, Georgia with **a plat of survey**, not more than ninety (90) days old, showing the location of the current right-of-way, the boundary lines of applicant's property, and the area of rights-of-way to be abandoned, as well as identify all utilities and drainage structures, pipes and ditches within the area of the subject right-of-way. Further, applicant agrees to record on the records of the Clerk of Fulton Superior Court, Atlanta,

Georgia the original quitclaim deed and boundary survey depicting the abandoned right-of-way, within forty-eight (48) hours following the granting of any abandonment of such right-of-way.

9.

In the event the abandonment is granted, applicant consents to the fact that thereafter the City shall not be required to reinstall, construct, or otherwise expend City funds to improve subject abandoned right-of-way.

10.

Applicant shows that, if the abandonment is granted, applicant's proposed use of caption property after the abandonment is as follows: In accordance with settlement of the lawsuit, the Rubenstein's will sell the Cook's an 18' driveway easement for access to their property if the Cook's property is developed with a single family residence. Otherwise the property shall remain in its current state as a wooded area.

11.

In the event of abandonment of subject right-of-way, Johns Creek specifically retains any and all easements for drainage, utility or purposes other than roadway purposes which may exist over, under, through, or across the subject right-of-way. Any release of private easement rights or easement rights other than those of Johns Creek, i.e. utility companies, must be released by that easement holder.

12.

Applicant shall submit with this document a fee of fifty dollars (\$150.00) for the processing of this application, along with a copy of the owner's vesting deed, survey of the proposed abandonment, and copy of any development plans for the property.

13.

Applicant agrees that a misrepresentation or inaccuracy, either intentional or accidental, made by applicant in this application of procedure shall authorize the City to terminate the processing of this application or, if such shall be discovered after this application has been

ATTACHMENTS

- Survey depicting area of right-of-way requested to be abandoned
- Metes and bounds legal description of area requested to be abandoned
- Copy of applicant's deed vesting title
- Copies of letters of consent from all adjoining landowners and other interested parties, if applicable
- Copy of right-of-way dedication plats or deeds, if applicable
- Attorney's title certificate documenting the history of the R/W through all of its recorded owners to present
- Processing fee of \$150.00

approved by the Johns Creek City Council, then such approval shall be subject to revocation by the City Council.

14.

Applicant agrees that the City of Johns Creek is not required to abandon the subject right-of-way, and the decision for approval or denial of this application shall be made within ninety (90) days of this application being filed with the City Clerk. The applicant shall be notified in writing of the date of any public hearing and City Council decision concerning the subject right-of-way within three (3) business days prior to the hearing and/or Council meeting.

This 2nd day of September, 2010.

Signed, sealed and delivered in the Presence of:

Marshelle Taylor
Notary Public
(SEAL)

Michael L. Rubinstein
Michael L. Rubinstein

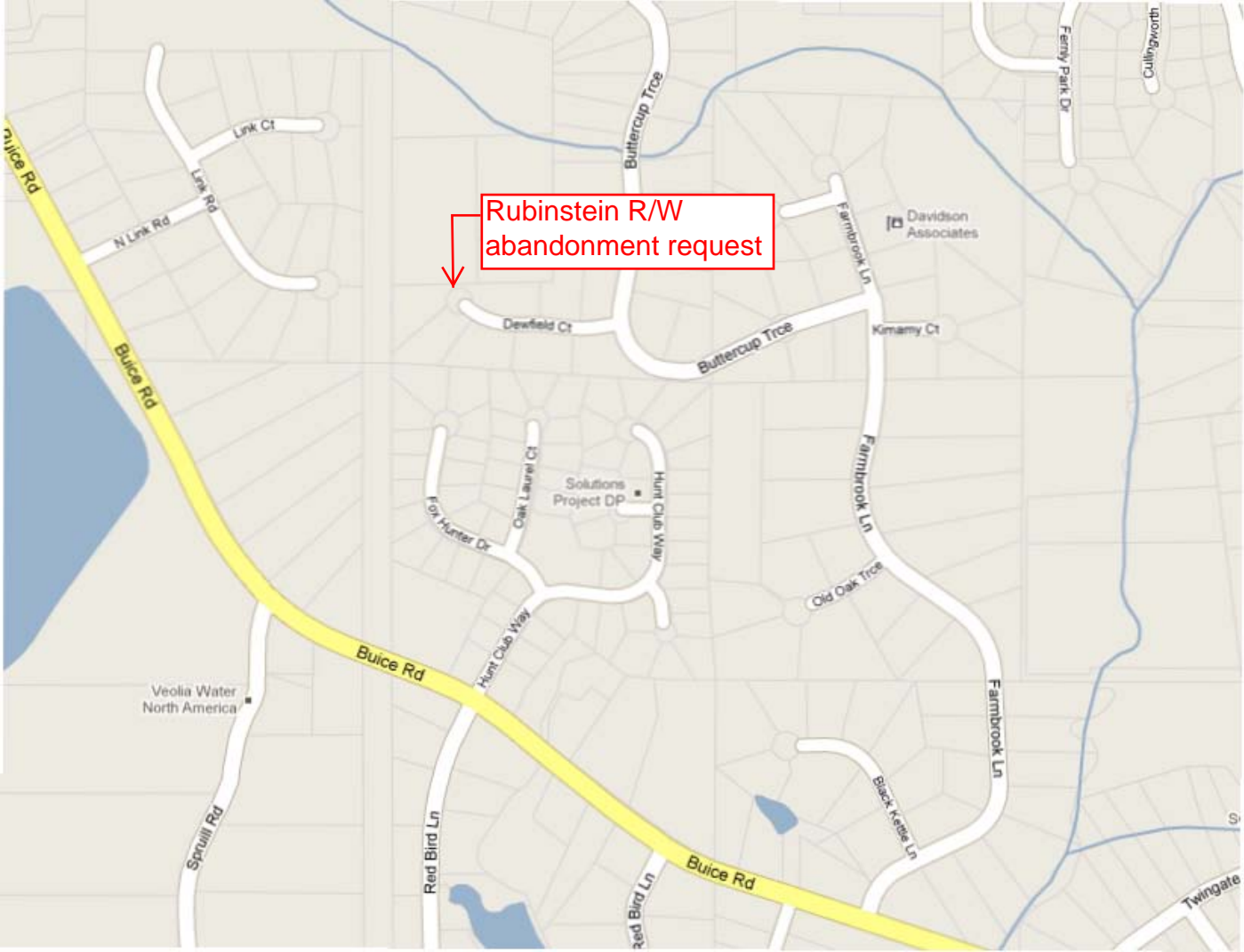
Saundra D. Rubinstein
Saundra D. Rubinstein

825 Dewfield Ct.
Address

Johns Creek GA 30022
City State Zip

770-453-0840
Phone Number

MARSHELLE TAYLOR
NOTARY PUBLIC
GWINNETT COUNTY
STATE OF GEORGIA
My Commission Expires April 9, 2013



Rubinstein R/W
abandonment request

- LEGEND**
- APR. APPROXIMATE
 - B/L BUILDING SETBACK LINE
 - B/T BUILDING TIE
 - CONC CONCRETE
 - D.E. DRAINAGE EASEMENT
 - ESMT EASEMENT
 - FENCE
 - FOUND
 - FOUND, CORNER
 - CTF FOUND, CRIMP TOP
 - OTF FOUND, OPEN TOP
 - RFB FOUND, REBAR
 - OCALC/SET CORNER
 - LAND LOT NUMBER
 - APR. L.L. LINE
 - LOT NUMBER
 - N/F. NOW OR FORMERLY
 - O/L ON-LINE
 - CMP PIPE, CORRUGATED METAL
 - RCP PIPE, REINFORCED CONCRETE
 - P.O.B. POINT OF BEGINNING
 - R/W RIGHT OF WAY
 - S.S. SANITARY SEWER
 - SSE S.S. EASEMENT
 - SUBDIVISION
 - STONE WALL
 - TAX PARCEL
 - TYPICAL
 - W/D WOOD DECK

11-0501-0182-019-1
 LOT 45, BLOCK A,
 FARM BROOK SUBDIVISION,
 UNIT FIVE - PHASE ONE
 PLAT BOOK 156 PAGE 16
 DEED BOOK 24201 PAGE 180
 AREA - 1.025 ACRES
 44,663 SqFt.

THIS MAP OR PLAT IS CERTIFIED TO THE NAME BELOW AND/OR INSURER OR MORTGAGOR. NO LIABILITY IS ASSUMED TO THIRD PARTIES. NO ABSTRACT OF TITLE WAS PERFORMED.

THE FIELD DATA UPON WHICH THIS PLAT IS BASED HAS A HORIZONTAL CLOSURE OF 1 FOOT IN 10,000+ FEET. THIS SURVEY HAS BEEN CALCULATED FOR CLOSURE BY LATITUDE AND DEPARTURE AND IS FOUND TO BE ACCURATE WITHIN 1 FOOT IN 20,000+ FEET.

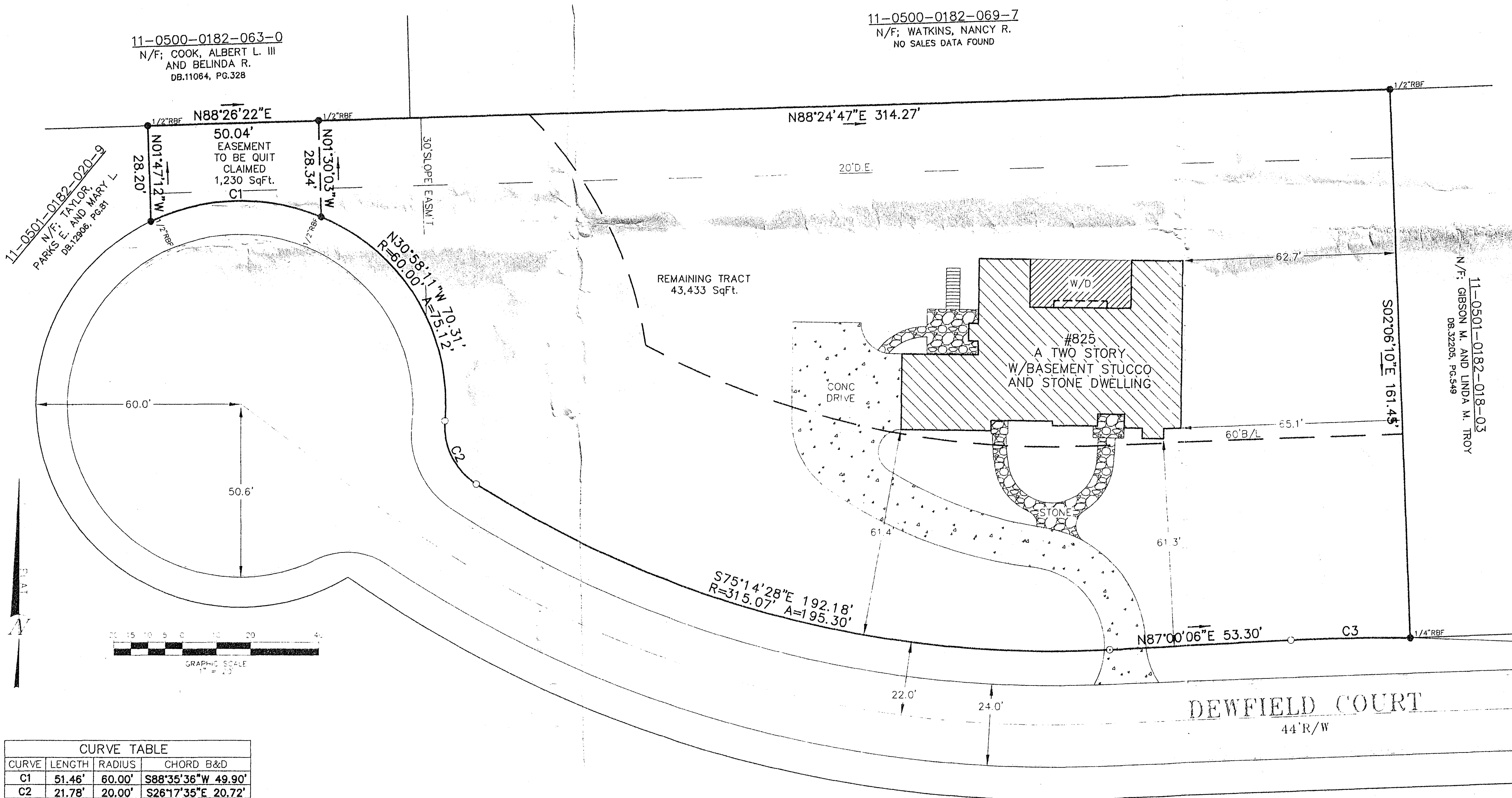
EQUIPMENT USED:
 THEODOLITE READING DIRECTLY TO 03 SECONDS. ELECTRONIC DISTANCE METER READINGS DIRECTLY TO .005 FEET.

THE UTILITIES SHOWN ARE BASED ON FIELD OBSERVATIONS AND INFORMATION AVAILABLE AT THE TIME THE SURVEY WAS PERFORMED AND MAY NOT COMPRISE ALL UTILITIES ON OR ADJACENT TO THE PROPERTY, EITHER IN SERVICE OR ABANDONED. FURTHERMORE THE UNDERGROUND UTILITIES SHOWN MAY NOT BE IN THE EXACT LOCATION INDICATED, AS ASSUMPTIONS WERE MADE AS TO THE DIRECTION AND LOCATION. A DETAILED STUDY BY A COMPANY EQUIPPED AND QUALIFIED TO DETERMINE THE EXACT LOCATION OF UNDERGROUND UTILITIES MAY INDICATE A DIFFERENT DIRECTION, LOCATION OR TYPE.

THE EASEMENTS SHOWN HEREON WERE TAKEN FROM INFORMATION THAT WAS AVAILABLE AT THE TIME THE SURVEY WAS DONE AND MAY NOT BE ACCURATE AS TO THE EXTENT OR EXACT LOCATION OF ALL EASEMENTS ON SITE.

THE SETBACKS SHOWN HEREON ARE AS SHOWN ON PLAT BOOK 156 PAGE 16. SEE LOCAL ZONING MANDATES FOR FURTHER SETBACK REQUIREMENTS.

THIS PARCEL IS NOT IN A SPECIAL FLOOD HAZARD AREA AS PER FEMA FLOOD INSURANCE RATE MAP NUMBER 13121C0089E PANEL 89 OF 490 COVERING FULTON COUNTY, GEORGIA DATED JUNE 22, 1998



JOB NUMBER: 0-080107		© COPYRIGHT 2008 ADVANCE SURVEY Inc. ALL MATTERS OF TITLE EXCEPTED	
SCALE: 1"=20'	LAND LOT: 182		
DATE: MAY 7, 2008	DISTRICT: FIRST		
DRAWN BY: CJ	SECTION: -----		
CHECKED BY: AGP	COUNTY: FULTON		
PC: RG	IM:	STATE: GEORGIA	

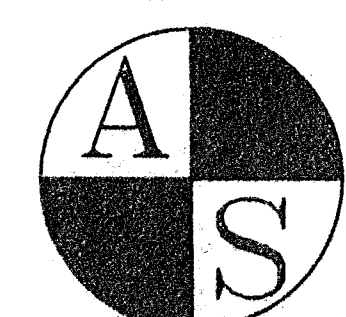
IN MY OPINION, THIS
 PLAT IS A CORRECT
 REPRESENTATION OF
 THE LAND PLATTED
 AND HAS BEEN
 PREPARED IN
 CONFORMITY WITH
 THE MINIMUM
 STANDARDS AND
 REQUIREMENTS OF
 LAW.



BOUNDARY SURVEY FOR:

MICHAEL L. AND
 SAUNDRA D. RUBENSTEIN

Advance Survey, Inc.
 634 N. CLAYTON STREET
 LAWRENCEVILLE, GA. 30045
 OFFICE: (770) 995-0938
 FAX: (770) 995-8421







AGENDA REPORT

To: Honorable Mayor and City Council Members

From: John Kachmar, City Manager

By: Monte Vavra, Finance Director

Date: November 08, 2010

Agenda: November 08, 2010 WORK SESSION AGENDA Item: Engagement Letter with Mauldin & Jenkins – Fiscal Year 2010 Audit

Recommendation: Mayor and City Council to approve engagement letter with Mauldin & Jenkins to perform the Fiscal Year 2010 financial audit

Issue: In 2007 the City requested firms to bid on the financial audit for a period of five years; the City selected Mauldin & Jenkins CPA's. This will be the fourth year of the current contract. This request is for the City Council to authorize the Mayor to sign the attached engagement letter for the Fiscal Year 2010 audit.

The fee for the Fiscal Year 2010 base audit will be \$32,000, Single Audit and reporting requirements are estimated to range between \$5,000 - \$9,000, and approximately \$2,000 for the reviewing the procedures and reporting of the E911 revenues and expenditures.

Funds have been included in the FY 2011 budget.

Basis for Recommendation: Renewal of contract previously approved by City Council

Financial Impact: Funds included in FY 2011 budget

Alternative Approaches: None

Attachment(s): Engagement letter

October 19, 2010

Honorable Mayor and Members of the
City Council and City Manager
City of Johns Creek, Georgia
Attention: Monte Vavra, Finance Director
12000 Findley Road, Suite 400
Johns Creek, Georgia 30097

We are pleased to confirm our understanding of the services we are to provide the City of Johns Creek, Georgia (the City) for the year ended September 30, 2010. We will audit the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of the City of Johns Creek, Georgia as of and for the year then ended. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (MD&A).
2. Budgetary comparisons for the General Fund and any Major Special Revenue Funds.

Supplementary information other than RSI also accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards.
2. Combining and individual fund statements.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will not provide an opinion or any assurance:

1. Introductory section
2. Statistical section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objectives also includes reporting on -

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the Single Audit compliance opinions are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance

requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and the schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

We will prepare the trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information into a working trial balance based on management's chart of accounts and trial balances as provided by you. Additionally, our assistance with preparation of the schedule of expenditures of federal awards will be based on the schedule of expenditures of federal awards as provided by you.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Johns Creek, Georgia and the respective changes in financial position, in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying

and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review subsequent to the start of fieldwork. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to present the supplementary information with the audited financial statements.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period

covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Johns Creek, Georgia's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* and related addenda for the types of compliance requirements that

could have a direct and material effect on each of the City of Johns Creek's major programs. The purpose of these procedures will be to express an opinion on the City of Johns Creek's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Other Attestation Services

Our annual examination will also be conducted to provide for attestation on certain management assertions in accordance the American Institute of Certified Public Accountant's (AICPA's) Statement on Standards for Attestation Engagements (SSAE) No. 3, *Compliance Attestation*, as amended. The objective of our reports will be to examine management's assertion about Johns Creek's compliance with regards to 9-1-1 funds being expended in accordance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. Our responsibility will be to express an opinion on management's assertion about Johns Creek's compliance based on our examination. Our report will include a statement that the report is intended for the information and use of the Georgia Department of Audits and Accounts and Johns Creek's management and is not intended to be and should not be used by anyone other than these specified parties.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the City of Johns Creek, Georgia; however, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We expect to begin our audit on approximately December 27, 2010 and to issue our reports no later than March 31, 2010. Adam Fraley is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be \$32,500 for the year ended September 30, 2010. This includes fees for our audit of the primary government. The above fee does not include fees for our audit of the Johns Creek Convention & Visitors Bureau or the procedures and reporting associated with the City's E911 revenues and expenditures. Our fees for the audit of the Johns Creek Convention & Visitors Bureau, the City's discretely presented component unit, as presented in the City's financial statements, and the procedures and reporting associated with the City's E911 revenues and expenditures, are based on the time required by the individuals

assigned to the engagement, plus direct expenses. The above fees also do not include fees for the performance of a single audit and the reporting thereof. The cost of a single audit varies depending on the major program requiring testing and our fees for the performance of a single audit and the reporting thereof are also based on the time required by the individuals assigned to the engagement, plus direct expenses; however, we estimate that the fees for the performance of a single audit of one major program to range from \$5,000 - \$9,000. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. However, if major problems arise during our examination, any additional work necessary will be billed at standard rates. This above fee will be subject to adjustments based on unanticipated changes in the scope of our work and/or the incomplete or untimely receipt by us of the information on the respective client participation listings. All other provisions of this letter will survive any fee adjustment. No changes will be made without approval from you regarding the proposed change. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client (in this case the City of Johns Creek, Georgia). Accordingly, the City agrees it will compensate Mauldin & Jenkins for any additional costs incurred as a result of the employment of a partner or professional employee of Mauldin & Jenkins.

The audit, including other attestation examination, documentation for this engagement is the property of Mauldin & Jenkins and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mauldin & Jenkins personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory body. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

In the event we are requested or authorized by the City of Johns Creek, Georgia or are required by the City of Johns Creek, Georgia or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the City, the City will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The City agrees that our report on the financial statements will not be included in an official statement or other document involved with the sale of debt instruments without our prior consent. Additionally, if the City intends to publish or otherwise reproduce the financial statements and/or make reference to us or our audit, you agree to provide us with printer's proofs or a master for our review and consent before reproduction and/or release occurs. You also agree to provide us with a copy of the final reproduced material for our consent before it is distributed or released. Our fees for any additional services that may be required under our quality assurance system as a result of the above will be established with you at the time such services are determined to be necessary. In the event our auditor / client relationship has been terminated when the organization seeks such consent, we will be under no obligation to grant such consent or approval.


If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, misappropriation of assets, or noncompliance which in our professional judgment prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawal from the engagement.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2008 peer review report accompanies this letter. We did not receive a letter of comment with the peer review report.

We appreciate the opportunity to be of service to the City of Johns Creek, Georgia and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

MAULDIN & JENKINS, LLC


Adam M. Fraley

RESPONSE:

This letter correctly sets forth the understanding of the City of Johns Creek, Georgia.

By: _____

Title: _____



August 15, 2008

To the Owners of
Mauldin & Jenkins, LLC
and the Center for Public Company Audit Firms Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to non-SEC issuers in effect for the year ended May 31, 2008. The firm's accounting and auditing practice applicable to SEC issuers was not reviewed by us since the Public Company Accounting Oversight Board (PCAOB) is responsible for inspecting that portion of the firm's accounting and auditing practice in accordance with PCAOB requirements. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of complying with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (the AICPA). The design of the system, and compliance with it, are the responsibilities of the firm. Our responsibility is to express an opinion on the design of the system, and the firm's compliance with that system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Committee of the Center for Public Company Audit Firms and included procedures to plan and perform the review that are summarized in the attached description of the peer review process. Our review would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it since it was based on selective tests. Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice applicable to the non-SEC issuers of Mauldin & Jenkins, LLC in effect for the year ended May 31, 2008, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA, and was complied with during the year then ended to provide the firm with reasonable assurance of complying with applicable professional standards.

Clifton Gunderson LLP

Attachment to the Peer Review Report of Mauldin & Jenkins, LLC

Description of the Peer Review Process

Overview

Firms enrolled in the AICPA Center for Public Company Audit Firms (the Center) Peer Review Program have their system of quality control periodically reviewed by independent peers. These reviews are system and compliance oriented with the objectives of evaluating whether:

The reviewed firm's system of quality control for its accounting and auditing practice applicable to non-SEC issuers has been designed to meet the requirements of the Quality Control Standards established by the AICPA.

The reviewed firm's quality control policies and procedures applicable to non-SEC issuers were being complied with to provide the firm with reasonable assurance of complying with professional standards.

A peer review is based on selective tests and directed at assessing whether the design of and compliance with the firm's system of quality control for its accounting and auditing practice applicable to non-SEC issuers provides the firm with reasonable, not absolute, assurance of complying with professional standards. Consequently a peer review on the firm's system of quality control is not intended to, and does not, provide assurance with respect to any individual engagement conducted by the firm or that none of the financial statements audited by the firm should be restated.

The Center's Peer Review Committee (PRC) establishes and maintains peer review standards. At regular meetings and through report evaluation task forces, the PRC considers each peer review, evaluates the reviewer's competence and performance, and examines every report, letter of comments, and accompanying response from the reviewed firm that states its corrective action plan before the peer review is finalized. The Center's staff plays a key role in overseeing the performance of peer reviews working closely with the peer review teams and the PRC. Once the PRC accepts the peer review reports, letters of comments, and reviewed firms' responses, these documents are maintained in a file available to the public. In some situations, the public file also includes a signed undertaking by the firm agreeing to specific follow-up action requested by the PRC.

Firms that perform audits or play a substantial role in the audit of one or more SEC issuers, as defined by the Public Company Accounting Oversight Board (PCAOB), are required to be registered with and have their accounting and auditing practice applicable to SEC issuers inspected by the PCAOB. Therefore, we did not review the firm's accounting and auditing practice applicable to SEC issuers.

Planning the Review for the Firm's Accounting and Auditing Practice Applicable to Non-SEC Issuers

To plan the review of Mauldin & Jenkins, LLC, we obtained an understanding of (1) the nature and extent of the firm's accounting and auditing practice, and (2) the design of the firm's system of quality control sufficient to assess the inherent and control risks implicit in its practice. Inherent risks were assessed by obtaining an understanding of the firm's practice, such as the industries of its clients and other factors of complexity in serving those clients, and the organization of the firm's personnel into practice units. Control risks were assessed by obtaining an understanding of the design of the firm's system of quality control, including its audit methodology, and monitoring procedures. Assessing control risk is the process of evaluating the effectiveness of the reviewed firm's system of quality control in preventing the performance of engagements that do not comply with professional standards.

Performing the Review for the Firm's Accounting and Auditing Practice Applicable to Non-SEC Issuers

Based on our assessment of the combined level of inherent and control risks, we identified practice units and selected engagements within those units to test for compliance with the firm's system of quality control. The engagements selected for review included engagements performed under the *Government Auditing Standards*, audits performed under FDICIA, multi-office audits, and audits of Employee Benefit Plans. The engagements selected for review represented a cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagement reviews included examining working paper files and reports and interviewing engagement personnel.

The scope of the peer review also included examining selected administrative and personnel files to determine compliance with the firm's policies and procedures for the elements of quality control pertaining to independence, integrity, and objectivity; personnel management; and acceptance and continuance of clients and engagements. Prior to concluding the review, we reassessed the adequacy of scope and conducted a meeting with firm management to discuss our findings and recommendations.



To: Mayor and City Council

From: John Kachmar, City Manager

By: Monte Vavra, Finance Director

Date: 11/08/10

Agenda: Additional advance of operating capital to E-911
Fund/Chatcomm

Issue: Deficit of E-911 collections matching operating costs

Background: The City of Johns Creek Fiscal Year 2011 Budget included an allocation in the General Fund contingency account in the amount of \$350,000 to be used to advance to Chatcomm working capital. The E-911 revenues have not met the original projections and the joint authority will need an infusion of working capital. The Authority anticipates increased E-911 revenue, but needs an infusion of capital until revenues are collected. It is recommended that the City of Johns Creek advance one half of the amount budgeted (\$175,000) and evaluate later in the year if more will be needed. Funds are anticipated to be repaid by future E-911 revenues over a five year period.

Basis for Recommendation: To approve the attached resolution authorizing the General Fund to advance to the E-911 Fund an additional \$175,000 and approve the ordinance in the E-911 fund to transfer the funds to Chatcomm.

Attachment(s): Resolution transferring funds
Ordinance appropriating E-911 budget

RESOLUTION AUTHORIZING THE GENERAL FUND ADVANCE OF THREE HUNDRED FIFTY THOUSAND DOLLARS (\$175,000) TO THE E-911 FUND TO PROVIDE FUNDING FOR THE JOINT PUBLIC SAFETY AND JUDICIAL FACILITIES AUTHORITY FOR THE CITIES OF SANDY SPRINGS, GEORGIA AND JOHNS CREEK, GEORGIA

WHEREAS, the City of Johns Creek, Georgia (the City) has entered into an Intergovernmental Agreement with the City of Sandy Springs for the Activation of the Joint Public Safety and Judicial Facilities Authority for the Cities of Sandy Springs, Georgia and Johns Creek, Georgia for the Provision of 911 Communications Services in the Cities of Sandy Springs and Johns Creek; and

WHEREAS, additional operational funds are required for the joint communication system in the amount of three hundred fifty thousand dollars (\$175,000); and

WHEREAS, the City of Johns Creek has establish an E-911 fund to receive 911 charges and wireless enhanced 911 charges and disburse said revenue to The Joint Public Safety and Judicial Facilities Authority for the Cities of Sandy Springs, Georgia and Johns Creek, Georgia (the "Authority"); and

WHEREAS, the General Fund will advance to the E-911 Fund an additional amount of three hundred fifty dollars (\$175,000) to be used for the continued operational costs; and

WHEREAS, the City will be reimbursed the capitalization of the start-up costs over a period of approximately five years from the Authority;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Johns Creek while in Regular Session on November 29, 2010 that:

Section 1. The Mayor and City Council hereby approves the additional advance of funds from the General Fund to the E-911 Fund the amount of one hundred seventy-five thousand dollars (\$175,000) to be used to pay operational costs to the Authority.

Section 2. The additional one hundred seventy-five thousand dollar (\$175,000) advance from the General Fund to the E911 Fund will be repaid from the Authority by the excess 911 service fees over a period of approximately five years.

Approved:

Michael E. Bodker, Mayor

SEAL

Attest:

Joan C. Jones, City Clerk

AN ORDINANCE TO AMEND THE FISCAL YEAR 2011 BUDGET FOR THE E-911 FUND OF THE CITY OF JOHNS CREEK, GEORGIA, APPROPRIATING THE EXPENDITURES, ADOPTING THE REVISED ANTICIPATED REVENUES FOR THE E-911 FUND,

WHEREAS, a 2011 Budget for each of the funds of the City was adopted by the Mayor and City Council at the Council meeting on September 13, 2010; and

WHEREAS, subsequent to the adoption of the fiscal year 2010 approved budget an additional advance of cash flow to the Chattahoochee River 9-1-1 Authority in order to maintain operations as the call center for E-911 calls and to dispatch public safety departments to calls for services,

WHEREAS, the E-911 fee collections are not meeting start-up projections the City of Johns Creek determined that an additional advance of one hundred seventy-five thousand dollars (\$175,000) of additional cash flow funds to be repaid to the City from the Authorities excess 911 revenues over a period of approximately five years,

WHEREAS, the City of Johns Creek City Council has approved a resolution for the General Fund to advance an additional amount of one hundred seventy-five thousand dollars (\$175,000) to the E-911 fund,

WHEREAS, the City of Johns Creek has established a special revenue fund to account for the receipt of E911 tax revenues and the advances from the City of Johns Creek General Fund and disbursements to the CHATCOMM,

WHEREAS, the monies received will be balanced and offset by designated expenditures, such that anticipated funding sources equal or exceed proposed expenditures.

NOW THEREFORE BE IT HEREBY ORDAINED by the Mayor and City Council of the City of Johns Creek while in regular session on November 29, 2011 that:

Section 1: the Budget Amendment, shown as "Exhibit A" attached hereto and by this reference made a part of this Ordinance, and shall be made part of the 2011 E911Fund Budget; and

Section 2: this Revised Budget is hereby approved and that the revised anticipated revenue presented is adopted in the amount shown and

that the amount shown for E911 Fund as revised expenditures are hereby appropriated to the E911 Fund; and

Section 3: any increase or decrease in appropriations or revenues of any fund or for any department require approval of the Mayor and Council; and

Section 4: as provided in Section 6.27 of the City Charter, such amendments to the Budget may be made by majority vote of the Mayor and Council at any business meeting; and

Section 5: the expenditures shall not exceed the appropriations authorized by this Budget Amendment thereto and that expenditures for the fiscal year shall not exceed actual funding available; and

Section 6: the City Manager or his designee may promulgate all necessary internal rules, regulations and policies to ensure compliance with this Budget Ordinance.

SO ORDAINED, this the 29th day of November, 2010.

Approved:

Michael E. Bodker, Mayor

ATTEST:

Approved as to Form and Content:

Joan Jones, City Clerk

William F. Riley, City Attorney

(Seal)

2010 BUDGET AMENDMENT
November 29, 2010
ATTACHMENT “A”

E 911 Fund:

Anticipated Revenues – Other revenue	\$175,000
215-0000-389-1000	
Anticipated Expenses – Professional Services IGA	\$175,000
215-3600-521-2018	

AGENDA REPORT



To: Honorable Mayor and City Council

From: John Kachmar, City Manager

By: Grant Hickey, Special Projects Coordinator

Date: Thursday, November 4, 2010

Agenda: November 8, 2010 WORK SESSION Agenda: Holiday Greeting Card

Staff Recommendation: Select and adopt the official Johns Creek Holiday Greeting Card from among 7 submissions received from students at Findley Oaks Elementary School.

Background: As part of our Founder's Week Celebration we incorporated the signing of holiday greeting cards for the military. Last year the Founders Day committee decided to hold a contest to have 5th grade students design a holiday greeting card specifically for the City of Johns Creek.

Review/Description: Letters were sent to local elementary schools inviting the students to design a holiday greeting card for the city. The contest was open to all 5th grade students

Alternative: Choose not to select one card from this group.

Financial Impact: Approximately \$200.00 to produce 100 greeting cards for Mayor and Council.

Concurrent Review: City Manager John Kachmar
Finance, Monte Vavra







Alice Qiao



Brooke





Kaile Hannon



Annabel Hsu